(b) if so, the details thereof; and

(c) if not, the action taken by the IRDA against defaulting companies?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANANDRAO VITHOBA ADSUL): (a) and (b) The Insurance Regulatory and Development Authority (IRDA) has informed that all the insurers have not met their obligations towards the rural sector in the year 2001-2002 and 2002-2003. Details are as follows:

Financial Year	2001-2002	2002-2003
No. of private insurers	17	20
Obligations fulfilled	13	13

(c) IRDA has informed that they have issued notices to all insurers who have not fulfilled the obligations towards rural sector to explain the reasons for default.

Evasion of excise duty in music industry

931. DR. VIJAYA MALLYA : Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that there is a huge loss of revenue to Government in the form of evasion of excise duty and sales tax in music industry;

(b) if so, whether Government have made any assessment in this regard;

(c) the losses incurred during the last three years, year-wise; and

(d) the details of remedial steps proposed to be taken to plug the loopholes, if any?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANANDRAO VITHOBA ADSUL): (a) to (d) Estimated evasion of excise duty in matters relating to valuation, dutiability of intermediate product and other issues for the financial years 2000-2001, 2001-2002, 2002-2003 are given below:

Financial Year	Amount (Rs. in crore)
2000-2001	2.25
2001-2002	12.03
2002-2003	2.76

Appropriate steps have been taken for correct determination of assessable value for recorded compact discs manufactured on job work basis.

Refund cases pending in Delhi

932. SHRI LALIT SURI: Will the Minister of FINANCE be pleased to state:

(a) whether finalization of Income Tax cases where refunds are due is in arrears in Delhi;

(b) the number of such cases pending, circle-wise and year-wise, for the assessment year 1999-2000 onwards;

(c) the number of above mentioned cases, circle-wise and year-wise, where refunds claim/due exceeds rupees ten lakh; and

(d) the action taken to expedite the cases?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANANDRAO VITHOBA ADSUL): (a) Yes, Sir.

(b) The number of income tax cases pending circle-wise and year-wise for the assessment year 1999-2000 onwards are given in Statement-I (*See* below)

(c) The number of pending refund cases where the amount of refund exceeds Rs. 10 Lakhs are as given in State (*See* below).

(d) Refund are pending for want of TDS verification/returns being defective. The same have been communicated to the assessees. Refunds will be issued after verification of TDS certificates/removal of defect.